Amendments to the Claims:

This listing of claims replace all prior versions, and listings, of claims in the application:

Listing of Claims:

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1. (Currently Amended) A magnetic tape manufactured by feeding a broad magnetic tape including a broad support formed with a magnetic recording layer on one side thereof and a back coat layer on the other surface thereof to a portion between a disk-like upper blade and a disk-like lower blade overlapping each other and rotating in opposite directions to each other and cutting it into magnetic tapes each having a predetermined width, a cut surface of the magnetic tape on the side of the lower blade including a broken region formed by cutting the magnetic tape by a breaking force,

wherein the cut surface of the magnetic tape on the side of the lower blade further includes a first sheared region having a first irregular raised and depressed pattern and a second sheared region having a second irregular raised and depressed pattern, the first sheared region and the second sheared region formed by cutting the magnetic tape by a shearing force;

wherein the magnetic tape further comprises a cut surface on the side of the upper blade, the cut surface on the side of the upper blade including an irregular raised and depressed pattern; and

wherein the irregular raised and depressed pattern of the cut surface on the side of the upper blade and the first and second irregular raised and depressed patterns of the cut surface on the side of the lower blade are reduced when the broken region of the cut surface on the side of the lower blade is 40 % to 65 % 50 % to 60 % of the cut surface on the side of the lower blade.

2-21. (Canceled)

22. (Previously Presented) The magnetic tape of claim 1, wherein the first sheared region is adjacent to the back coat layer.

23. (Previously Presented) The magnetic tape of claim 1, wherein the second sheared region is adjacent to the magnetic recording layer.

24-26. (Canceled)

27. (Previously Presented) The magnetic tape of claim 1, wherein a thickness of the broad support is $6.1 \mu m$.

28. (Canceled)

- 29. (Previously Presented) The magnetic tape of claim 1, wherein a thickness of the magnetic recording layer is $0.15 \mu m$.
- 30. (Previously Presented) The magnetic tape of claim 1, wherein a thickness of the back coat layer is $0.5~\mu m$.
- 31. (Previously Presented) The magnetic tape of claim 1, wherein a width of the magnetic tape is 12.65 mm.
- 32. (Currently Amended) A magnetic tape cut from a broad magnetic tape by application of a breaking force and a shearing force to the broad magnetic tape, the magnetic tape comprising:
 - a support having a first surface and a second surface;
 - a magnetic recording layer formed on the first surface of the support;
 - a back coat layer formed on the second surface of the support; and
- a first cut surface oriented substantially along a thickness of the magnetic tape, the first cut surface including
 - a first sheared region adjacent to the back coat layer,
 - a second sheared region adjacent to the magnetic recording layer, and

a broken region between the first sheared region and the second sheared region, the broken region formed by application of the breaking force to the broad magnetic tape, the broken region occupying 40% to 65% 50 % to 60 % of the first cut surface.

- 33. (Previously Presented) The magnetic tape of claim 32, wherein the first sheared region includes an irregular raised and depressed pattern.
- 34. (Previously Presented) The magnetic tape of claim 33, wherein the broken region occupies 50% to 60% of the first cut surface to suppress the irregular raised and depressed pattern of the first sheared region.
- 35. (Previously Presented) The magnetic tape of claim 32, further comprising a second cut surface oriented substantially along the thickness of the magnetic tape, the second cut surface having an irregular raised and depressed pattern.
- 36. (Currently Amended) The magnetic tape of claim 35, wherein the broken region occupies 50% to 60% of the first cut surface to suppress suppresses the irregular raised and depressed pattern of the second cut surface.

37. (Canceled)

- 38. (Previously Presented) The magnetic tape of claim 32, wherein the support has a thickness of 6. 1 μm .
- 39. (Previously Presented) The magnetic tape of claim 32, wherein the magnetic recording layer has a thickness of $0.15 \mu m$.
- 40. (Previously Presented) The magnetic tape of claim 32, wherein the back coat layer has a thickness of 0.5 μm.

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- 41. (Previously Presented) The magnetic tape of claim 32, further comprising an undercoat layer formed between the magnetic recording layer and the support.
- 42. (Previously Presented) The magnetic tape of claim 41, wherein the undercoat layer has a thickness of 2.0 μm .

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